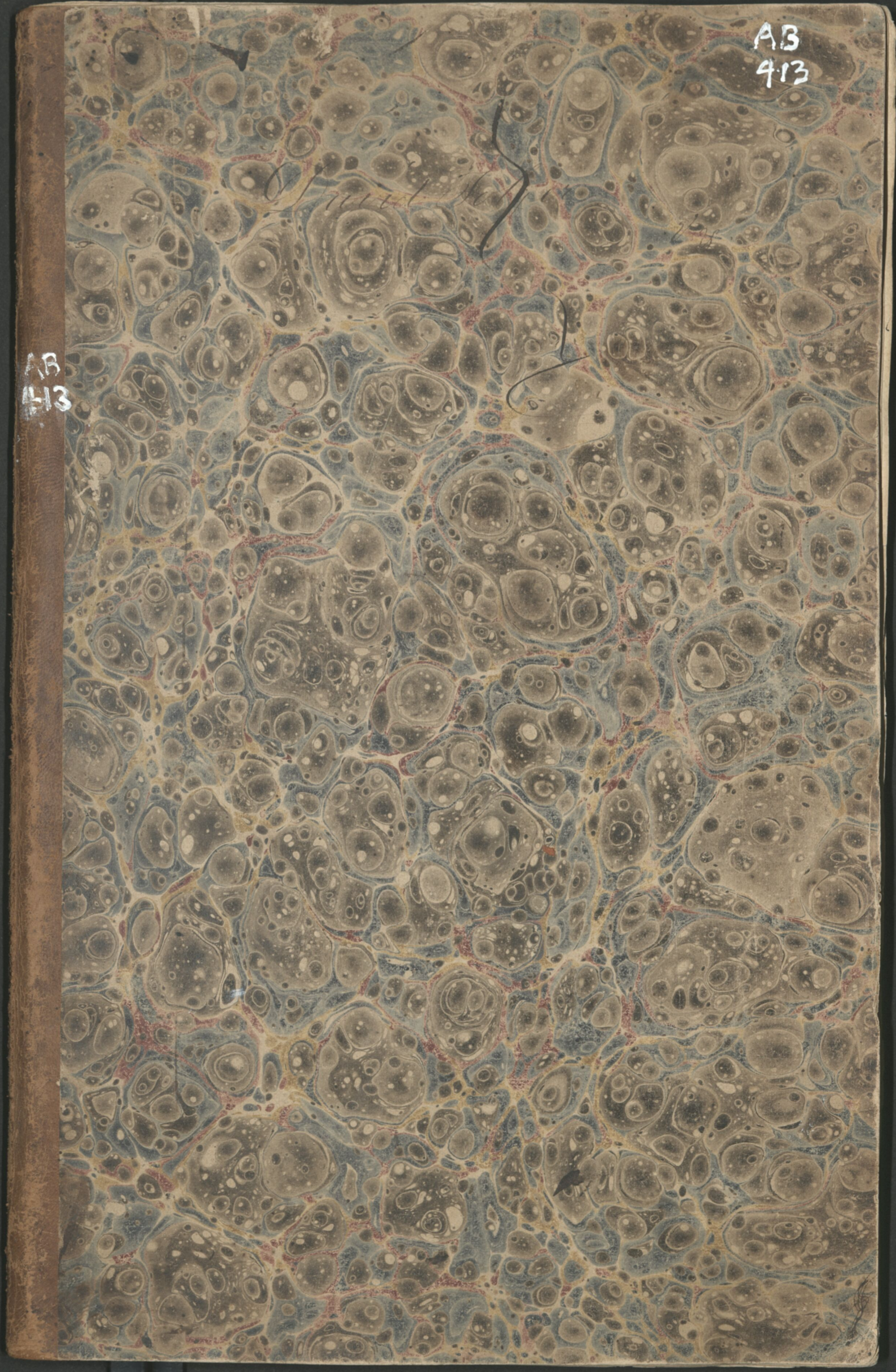


AB
413

Small

AB
413



AB
413

7

3

David Folger

Day Book

And

Journal

A

by Double Entry

Nantucket April 3^d 1839

Stock

With a Leger

Nantucket

Massachusetts

1 New York 1837

1837	Inventory of my Effects		
Jan 4	In Cash on deposit in City Bank	20000	..
"	Merchandise Invoice Book p 102	10000	..
	Farm of 100 acres in Kings County	12000	..
	Due me on notes per Bull. Bank	5000	..
	Thomas Milner owes me on account	2000	..
	John Import do do	1000	..
			50000
	Due as follows viz.		
	To sundry persons on notes per Bull. Bk	3000	
	Nathan Swain London from June 1836	4000	
	Denton & Smith	500	
			7500
6	Sold for Cash to John Hell a quantity of Merchandise. Sales Book p 10	500	
8	Sold to Kingsley on his note at 30 days a quantity of Merchandise. SB p 1	1000	
10	Bought of Fish & DeForest for Cash a quantity of Merchandise. Invoice Book 2	150	
12	Bought of Thomas Norton & Co on my note at 30 days a quantity of merchandise	1500	
14	Sold to John Kingston on Book account Merchandise SB, 1	140	
16	Received of John Kingston ^{of his acct.} cash and full	140	
18	Exchanged notes with Wm. Prince for our mutual accommodation each drawn at 66 days	600	
20	Sold to S Kingston on book acct. merch. SB 1	250	
22	Received of S Kingston his note at 30 days to balance book account	250	

Drs Journal Crs

2	Cash	20.000
1	Merchandise	10.000
8	Farm in Kings Co	12.000
7	Bills Receivable	500
4	Thomas Milner	2000
5	John Simport	1000

Stock. ——— 50.000

1	Stock	7500
---	-------	------

Bills Payable 3000 —
 McQuain 4000 —
 Denton & Smith 500 —

2	Cash	500
---	------	-----

Merchandise 500

7	Bills Receivable	1000
---	------------------	------

Merchandise 1000

1	Merchandise	150
---	-------------	-----

Cash ——— 150

1	Merchandise	1500
---	-------------	------

Bills Payable 1500

6	John Kingston	140
---	---------------	-----

Merchandise 140

2	Cash	140
---	------	-----

J Kingston 140

7	Bills Receivable	600
---	------------------	-----

Bills Payable 600

6	J Kingston	250
---	------------	-----

Merchandise 250

7	Bills Receivable	250
---	------------------	-----

Merchandise 250

~~62030~~
 62030

~~62030~~
 J Kingston £2030

2

New York 1837

Jan^y 24 The City Bank has discounted
Wm Princes note at 60 days.

Received in Cash to my Cr 593 70
Discount off ——— 6 30

660

25 Sold to S Kingston on book acct Mer
chandise ——— SB.1

200

26 John Kingston having failed
compounds at 10p on the pound
Received in Cash ——— 100
Lost the balance ——— 100

200

27 Shipped by the Brig Minerva. Howland
and consigned to J Wilkinson Liverpool
to be sold on my account 400 bbls of flour
bought of S Adams on John Towns
note at 50 per barrel ——— 2000
Paid charges in Cash ——— 140

25 Bought of Capt Champlin, Ship
Ocean. ——— 10,000

Paid in merchandise per SB ——— 8500
The balance in Cash ——— 1500

28 Paid at the Mechanics Bank my note
granted to Dunlap & Grant ——— 1000
Also that to King & Curtis ——— 1000

31 Lent to D Graham on his Bottomry
Bond, \$ 1000 in Cash, to be repaid with
15 per ct premium to A. Swain London
on my acct. 20 days after the arrival
of his ship the Neptune in port ——— 1100

Feb 1st Delivered to Denton & Smith to
balance my account with them my
note at 30 days ——— 300
Cash for balance ——— 200

Drs Journal Crs

2

2 6	Cash Profit & Lgs	593 70 6 30	7	Bills Receivable	500 --
	J Kingston	200		Merchandise	200 --
	Cash Profit & Lgs	100 100		J Kingston	200 --
	Shpms to Liverpool	2140		Bills Receivable Cash	2000 140
	Ship Ocean	10,000		Merchandise Cash	8500 1500
	Bills Payable	2000		Cash	2000
	Bills Receivable	1000		Cash	1000
	Denton & Smith	500		Bills payable Cash	300 200
		16640			16,640

Feb. 3	Shipped by the Venus Ward. and consigned to J Wilson Dublin to be sold on my account 1250 bushels flaxseed bought of Calvin Lotte on book account at 2 \$ per bush ————— 2500 „ 170 barrels flour from store at \$5 ————— 850 „ Paid shipping expenses in Cash ————— 150 „	
6	Received from John Ingham to balance his acct of \$1000 now due. In Cash ————— 500 His Note of \$500 at 90 days with interest added at 7 per ct ————— 508 92	
„	Delivered T Norton & Co. in payment of my note passed 12 th Jan ^y last viz 260 galls birney. at \$1.50 ————— 690 „ Cash ————— 807 70 Discount allowed me ————— 2 30	
		1500
8	Paid W White for N Swains Bill of exchange on me at sight in his favor \$2222.22 In merchandise SB ————— 1670 22 In Cash for balance ————— 552 „	
		2222 22
10	Received from J Kingsley a quantity of Coffee 182 in full for his note	1000 „
11	Received by Ship America Johnson from London a quantity of dry goods shipped to me by N Swain IB pursuant to my order and for my account amounting per invoice to £1000 sterling. ————— 4444 44 Bonded the same at Custom House for duties at 38 6 months. at 25 per ct ad val ^m 11 Paid freight & in Cash ————— 324 45	
		5880 „
12	Received from Capt Champlin for freight of Ship Ocean	2000

Drs Journal Crs

3

Ship to Dublin	3500			Cabin Little	2500		
				Merchandise	850		
				Cash	150		
Cash	500			Import	1000		
Bills Receivable	508	92		Profit & Loss	8	92	
Bills Payable	1500			Merchandise	670		
				Cash	807	70	
				Profit & Loss	2	30	
N Swain	2222	22		Merchandise	1670	22	
				Cash	552	--	
Merchandise	1000			Bills Receivable	1000		
Merchandise	5880			N Swain	4444	44	
				Bills Payable	1111	11	
				Cash	324	45	
Cash	2000			Ship Ocean	2000		
	772	11	14		772	11	14

4

New York 1837

Feb 15 Paid for repairs of Ship Ocean 750

" Bought of B. Butler, 100 shares United States Bank Stock \$100 pr share at 95 \$ 18,050
Sold him in part payment my farm in Kings County 13000
Cash for balance 5050

18,650

16 Shipped by the Criterion Messenger for London & consigned to N Swain to be sold on my account viz. 6000 lbs flour, bought of King & Curtis on P. Wilsons note due on the 1st inst at 5 \$ per br 3000 ..
6600 bushels of wheat bought of Temple & Camp on my note at 60 days at \$1.25 8250
Paid Shipping expenses in Cash 120
Passed my note at 4 mos. to the American Insurance Company for premium on \$11813.75 at 4 per cent (having covered premium) policy \$1254.75

11845

18 Received by the Ship Nimrod Waters from London, insurance dry goods consigned to me by N Swain to be sold on his account amounting per IB to £3640.
Passed Bonds to the Custom House at 3 & 6 months for the duties 25 per cent ad valorem 4000 ..
Paid freight &c in Cash 220 ..

4220

19 Sold for Cash to J Harding a quantity of Swains goods C S B. I 900 ..

20 Sold to Jos Smith on his note for 6 mos a quantity of Swains Goods C S B. I 500 ..

Feb 25 Refunded in Cash to J Harding
as an abatement for damaged
goods sold him on account of N Swain — 100 —

" Accepted N Swains bill on meat
10 days sight in favour of Denton & Smith — 4500 —

" Paid Denton & Smith in full my
note passed Feb last. No discot required — 300 —

26 John Kingston who failed some time
ago. compounds with me at 10p on the
pound. for the note of \$250 I held
against him due the 22 inst.
Received an indorsed note at 9 mos for 125
Lost the balance. — 125 —

250

" Sold to James Young a quantity of
Swains goods C. S. B. \$500. Received
his note at 60 days which he has discot
for my accommodation at 17p cent
Received in Cash — 4939 59
Discount off — 60 47

5000

27 Sold Hones & Town through Prime
Ward, King & Co. Brokers. at 1/2 pnt pre
mium. my Draft at 60 days sight on
N Swain London £200. Sterling 8888 88
Premium — 44 45

8933 33

Brokerage off — 22 33

8911 —

Received in payment Hones & Town
Note payable 15th March with Inter
est — 6405 74
Cash for balance — 2526 58

8932 35

Gained by exchange \$22.12 }
Interest on Note 21.35 } 43.47

Drs Journal

Crs

7

Merchandise Crd 1875

Commission
T. Milner
Profit & Loss

75
1462 50
337 50

Merchandise Crd 3150
T. Milner 3150

Swains sales 6300

Cash 4355 56
Profit & Loss 88 88

N Swain 4444 44

Swains Sales 24520

Profit & Loss 38
Commission 1442
N. Swain 23040

Merchandise Crd 4000

Cash 4000

Cash 6418 33

Bills Receivable 6405 77
Profit & Loss 12 56

Profit & Loss 6 30

Cash 6 30

47,564 07

47,564 07

8 New York 1837

Apr. 1. Shipped by the Ship Virtue
 Carris, and consigned to N Swain
 London to be sold on his account
 J Jones of Cadiz and my own
 each one third. 380 barrels of flour
 from store. \$2280.

Company B

200 bbls of flour account Co. A. £12000

Paid Shipping expenses in Cash 220

Paid an insurance note at 4 m
 to the Ocean Insurance Co. on 14500

at 2 per cent and policy \$1.25 291 25

Commission on the whole. 2 1/2 per cent 369 78

15161 03

Swain's third is 5053.68
 Jones's do 5053.68 } 15161.3
 My third 5053.67

2. To Smith having failed what
 he owed me on his note of 20th Feb^y
 for N Swain's goods is lost, I have
 not guaranteed the sales.

500

4 Received from J. Inportant ^{one}
 of Boston Rum-bought and to be
 sold by him on our joint account
 amounting to 8000 \$, My half is

4000

Nathan Swain London advises me
 per letter 20th Feb^y, that he ships
 by the Drake to J Jones Cadiz on
 account Co. B, 500 barrels. Mess pork
 amounting per Invoice to
 £1260 Sterling. My 3 is £420.

1866 66

Co. B

Drs Journal Crs

8

N Swain	5053	£8	Merchandise	2280
S Jones	5053	68	Merch. Co. A.	12,000
Shipment to London. Co. B.	5053	67	Cash	220
			Bills Payable	291 25
			Commission	369 78
N Swain	500		Bills Receivable	500
Adventure. Co. C	4000		S Import	4000
Shipment from London to Cadiz Co. B.	1866	£6	N Swain	1866 £6
	27527	69		27527 69

9 New York 1837

April Shipped by the Ocean, King
for Cadiz, and consigned to James
Jones to be sold for Co. A. 300 bbls of
flour from store at \$5.00

300 do. put on board by T. Milner \$5 1500

Paid expenses in Cash 140

Milner passed his note to the Ocean
Insurance Comp for premium

on \$3140 at 2 percent 62 80

Freight of my Ship Ocean per agreement 400 3602 50

T. Milner's half is 1801.40 } 3602.80

My half is 1801.40

7 Received by the Ship Hamblet
Crown from London, 82 pipes. Madeira
Wine 840 gallons, shipped same 20th Feb.
by J. Swain to be sold for Co. B. an-
ounting to £1640 Sterling per Invoice

My third of which is 546.13.4 equal to 2429.62

Bonded the above at 3 and 6 mos. 25 per gal 2460

Paid freight &c in Cash 200

10 Received from J. Import an account
sales of Boston Rum, which he sold
for our joint account, the nett proceeds 10000

My half 5000

16 Sold to Dunlop & Grant 14 pipes

Madiera Wine 1500 gal account

Co. B, at 2 per gal. \$3060. Received

in payment at 1 per cent discount, for
my account, their set of exchange

at 60 days sight on Baring & Co London

500 £ Sterling equal to \$2222.22

Discount off 22 22 2200

Cash for balance 860

3060

Dr Journal Crs

9

F Melner 1801 40

Shipment to
Cudiz Co. A, 1801 40

Merchandise 1500

F Melner 1562 80

Cash 140

Ship Ocean 400

Merchandise
Co B 5089 62

N Swain 2429 62

Bills Payable 2460

Cash 200

I Import 5000

Adventure Co. C 5000

Bills Receiv 2222 22

Cash 860

Merchandise Co B 3060

Profit & Loss 22 22

16774 64

16774 64

April 18 Received by the Minerva
Howland, from J Wilkinson
Liverpool, an account sales 400
Barrels flour consigned to him,
on my account nett proceeds, \$460.00 — 2044 44

Found in Fulton Street a pocket
book containing \$230 in Bank
Bills which I advertised but no
owner has appeared — 230

Taken to account Co A the remaining
68 pipes of wine owned by Co B,
8370 gallons — 10000
T Milner has put in ²⁰⁰ 4155, 5000
Of which each partner's is 7500
T Milner has paid the balance back 2500

10000

20 Closed the account of Wine in Co
B, and transmitted to each of the
partners an account sales, total
sales being \$13060. Charges posted
\$260, storage due I & import — 7
Commission on sales 5 percent 653
N Chain's third nett proceeds 3246.66
J Jones third do do 3246.66
My B's Nett proceeds are, 3246.68 } Nett
My B's first cost — 2429.62 } Gain 817 6

7970.38

28 N Chain advises me on the 20th March
that he recd from D Graham of
the Neptune £258.15, in full of
principal and premium of \$1000
lent by me to said Graham on his
bottomry bond which I have given
up. Premium — \$150 — 1150

J Wilkinson	2044 44	Shipment to Liverpool	2044 44
Cash	230	Profit & Loss	230
Merchandise, C. & F. Cash	7500 2500	Merchandise Co. B.	10000
Merchandise Co. B.	7970 38	J Import Commission N Swain Profit & Loss J Jones	7 653 3246 66 817 6 3246 66
N Swain	1750	Bills Receivable Profit & Loss	1000 150
	21394 82		21394 82

April 30 Effected Insurance with the Ocean Insurance Co on \$5740 at 3 per cent premium being the amount of an Invoice of linen shipped to me per the Venus Ward by J. Wilson, Dublin, on my account, and now on its way to this port for which passed my note at 4 mos policy \$1.25 — — — 113 45

May 1 Sold for Cash at 1/2 per cent premium to King and Curtis, Sunlight & Grant, set of exchange, on Baring & Grant London £500 Sterling 222222
Premium — — — 33 33
2255 55

3 Paid the Pacific Insurance Co 1/2 per cent prem. on \$8000 for insurance effected on Ship Ocean my property bound to Cadiz.
Policy \$1.25 — — — 41 25

4 The city Bank has discounted J. M. Fort's note at 60 days, which he this day exchanged with me for mine for the same amount and time \$1000
Received in Cash to my credit 989 50
Discount off — — — 10 50

6 Received by the Venus Ward an Invoice, Irish Linen shipped to me by J. Wilson Dublin, it being in full for Net proceeds of flaxseed and flour, sold by him on my account. sales now rendered — — — 5740
Bonded the same for the duties as 3 mos 1748
Paid freight & in Cash 110

6998

Drs Journal Crs 11

Merchandise 173 45

Bills Payable 173 45

Cash 225 55

Bills Receivable 222 22
Profit & Loss 33 33

Ship Ocean 412 25

Cash ——— 41 25

Cash 989 50
Profit & Loss 10 50

Bills Payable 1000

Merchandise 6998

Shipment to Dublin 57 40

Bills Payable 1148

Cash ——— 110

10468 25

10468 25

12 New York 1837

May 7	Delivered to J Import to sell on our joint account a quantity of Merchandise S.B.2. which we value at 2000	2000	
	Imports half is \$1000	1000	8200
	My half is		
8	Paid Temple & Camp for my note which was protested for non payment \$250		
	Interest 28.87		
	Cost of protest 150	30.37	8250 37
10	Received of J Import in cash for his note of 6 th Feby last	508 92	
	Also his note at 90 days to balance book account	1993	
			2507 92
11	Bought 10 pieces of carpeting at auction for \$1000 cash and sold them immediately to J King on his note at 60 days gained thereby \$200		1200
12	Bought of J King his set of Ex change 60 days sight on Louis Larnie Paris at 2 per cent premium	8000	
	Premium	160	8160
	Delivered him in merchandise		
	2120		
	The balance in cash 6040		8160
14	Remitted to J Swan in London on my account James King's set of exchange on Louis Larnie Paris 42666 francs equal to	8000	
			8000
14	Paid my bond at the Custom House of Feby 11	556 11	
			556 11

Drs Journal Crs 12

S Import Adventure Co. L.	1000 1000	Merchandise	2000
Bills Payable	8250	Cash	8280 37
Profit & Loss	30 37		
Cash	508 92	Bills Receivable	508 92
Bills Receivable	1993	S Import	1993
Bills Receivable	1200	Cash	1000
		Profit & Loss	200
Bills Receivable	8000	Merchandise	2120
Profit & Loss	160	Cash	6040
N Swan	8000	Bills Receivable	8000
Bills Payable	556 11	Cash	556 11
	30698 40		30698 44

13 New York 1837

May 16 Bought of David Rodgers &
Son for cash on account of Shawmut
1/2 per cent prem. their set of exchange
on R. H. Bone, Hodgson & Co. Liver
pool, at 90 days sight. £2800 Sterk
which is remitted. 11728.88
My percentage for investing 29.32
11758.20

20 Sold to Wm. James, my bill at 60
days on J. W. Perkins in Liverpool
at 2 per cent premium £4000 2044.44
Premium 40.88
Received in cash \$585.32 } 2085.32
James has receipted me }
per balance on account 1500.00

21 Paid my bond at the Custom
House of February 18th 2000 ~

25 Paid towards repairing our Church 90 ~

31 Paid in cash for the honour of
J. Quinn London a bill drawn
by him on L. Bingham and pro
tested by J. Ashworth for non
payment. Bill and cost of protest 847.50
My brokerage 1/4 per cent 2.12

" Received from the Executors
of my Uncle Warren. will 1650

June 4 Shipped by the Brig Nancy
for Baltimore and consigned to
Wm. Benson, to be sold for Co. A.
102 pipes of wine, belonging to said
Co. my half of which is 7500 ~
Paid shipping expenses 120 ~
7620

Drs Journal Crs 13

N Swain	11758 20	Cash	11728 88
		Commission	29 32
Cash	585 32	J Wilkinson	2044 44
Wm James	1500	Profit & Loss	40 8 8
Bills Payable	2000	Cash	2000
Profit & Loss	90	Cash	90
N Swain	849 62	Cash	847 50
		Commission	2 12
Cash	1650	Profit & Loss	1650
Shipment to Baltimore	7620	Merchandise	7500
	26058 14	Cost	120
		Cash	26053 14

14 New York 1837

June Shipped by the Pacific White
to Swain London pursuant
to order & for his account a quantity
Merchandise from store. SB2 — 6000
Paid shipping expenses in cash 200
Commission 5 percent on \$ 6200 310
Passed an Insurance note to the
Ocean Insurance Co at 4 months
for premium on \$ 6510 policy \$ 1.25 261 65
My percentage for effecting Insu 16 92

6188 57

8 The speculations in C^o with S^o Import
are discontinued; I have therefore
taken to my account the whole in
voice goods which I put into his
hands to be sold for the concern \$ 2000
Imports half is \$ 1000
My half is 1000 } 2000 — 2000
Received in Cash the balance of
his note of Aug 10 \$ 1993 which
I have given up 993

2993

12 Paid the Merchants Bank for
my note which lay over under
protest 600
Interest 1 20

12 Received from S^o Wilson Dublin
an Invoice linen shipped by him
pursuant to my order and for
my account to Leonard Hill
Boston £ 946 19 Sterling \$ 4182
Received by the same mail from
said Hill an account sales of the
whole, nett proceeds amounting to 6241
Gained thereby \$ 2059

N Swain 6788 57

Merchandise 6000
Cash 200
Commission 326 92
Bills Payable 261 65

Merchandise 2000
Cash 993

Adventure Co C 1000
Bills Receivable 1993

Bills Payable 600
Profit & Loss 1 20

Cash 601 20

Leonard
Hill 6241

J. Wilson 4182
Profit & Loss 2059

16623 77

16623 77

15 New York 1837

June 12 J Wilkinson Liverpool advises
my per letter of 20th April that
he shipped by the Rover pursuant
to my order and for account Co B
to J Wilson Dublin 20 crates cut
glass amounting to \$9300 and that
he has also in pursuance of my order
draw on N Swain London at 90
days sight on my acct for the amo
N Swains there is 3100 } \$
J Jones do 3100 } 9300
My third do 3100 }

9300

19 Paid American Insurance Co
per check on City Bank for my
note to them Feb 16

475

20 The Ship Pacific in which I ins
ured on account N Swain London
\$6510. is with the whole cargo lost.
Received from the Ocean Insura
Co. my note of the 6th inst. to the for prem 261 65
Cash for the balance 624835

6510

26 Received from J Jones Cadiz, sales
of 600 bbls of flour shipped to him
by the Ocean Account Co & nett
proceeds being \$4220 for which he
has remitted me his bill on Le Roy
Bayard & Co at 20 days sight which
is accepted.

J Wilness half is. \$2110 }
My half is 2110 } 4220

Also sales 500 bbls of mep. pork
shipped by Swain to him account
Co B amounting to \$6900. my
third of which he advised me he
remitted on the 30th of March last
to N Swain London pursuant
to my order 2300

Dr's Journal Crs 15

N Swain	3100		
J Jones	3100		
Shipment from Liverpool to Dub Co B	3100		
		N Swain	9300
Bills Payable 415		Cash	415
Cash	6248 35		
Bills Payable 267 65		N Swain	6510
Bills Received 4220		T Milner	2110
		Shipment to Cadiz	
		Co A	2110
		Shipment from London to Cadiz	
		Co B	2300
N Swain	2300		
	22805		22805

N^o New York 1837

June 26 Received from A Swain London
sales 2380 bbls flour shipped to
him by the Virtue, Camp and Co.
B. the nett proceeds amounting
to £4460 10 sterling my third of
which is £1486.16.8

6608 14

" J Wilkinson Liverpool advises
me per letter of the 28th April
that the Rover in which he
shipped to J Wilson, Dublin
on account Co B. 20 crates cut glass
is lost and no insurance effected
Whole invoice is \$9300. My third is

3100

" Exchanged at Allens at half percent
discount \$1000 in uncurrent bills

5

27 Received from William Benson
Baltimore. sales of 102 pipes of wine
consigned to him. to sell for Co A
Nett proceeds

14240

28 Closed Shipment to Baltimore
Co A and rendered Milner a copy
of the sales. total sales being \$14240
Shipping expenses already posted \$120
Commission at 2½ per cent \$356.00
J Milners half Nett pro^{ceeds} 6882.00 } 7238
My half first cost is - 7500. Loss 618

6620

29 The speculations conducted with
J Milner are discontinued. I have
therefore delivered to said Milner
his half of the goods taken to
joint acct on the 18th March last
and have taken my half to the
proper account of Merchandise

3150

Drs Journal Crs 14

V Swain	6608 14	Shipment to London	
		Com B	6608 14

Profit & Loss	3100	Shipment from	
		Liverpool to Dublin	
		Co B	3100

Profit & Loss	5	Cash	5
---------------	---	------	---

Wm Benson	14240	Shipment to	
		Baltimore Co A	14240

Shipment to		Commission	356
Baltimore Co A	6620	T Kilner	6882
Profit & Loss	618		

Merchandise	3150	Merch Co A	3150
	34341 14		34341 1

Kth New York 1837

June 30 Closed Merch Co A. and rendered Milner an account sales of 1000 barrels of flour \$12000
 Commission thereon 2½ per cent 300
 I Milners half nett proceeds \$3850
 of which I paid in Cash 1830
 For balance passed my note at 30 days 4000
 My half nett profit is 1850

8000

" Transmitted to A Swain his account current, Balance Interest due him up to this date

361 5

" Expenses incurred for last 6 months paid in Cash as appears by Book of expenses

1264 44

Omitted page 6th

March 6. Sold Henry Shaw 500 galls brandy, acct. Cost at 2 per gall. 1000
 A quantity of Swains goods. C S B 8640

9640

Received from him Swains draft on me at sight, Swains favour

8000

Cash for balance 1640

9640

Drs

Journal

Crs 17⁴Merchandise
Co. A

8000

Commission 300
Cash 1850
Bills Payable 4000
Profit & Loss 1850

Profit & Loss 361 5

N Swain 361 5

Profit & Loss 1264 44

Cash 1264 44
6

9625 49

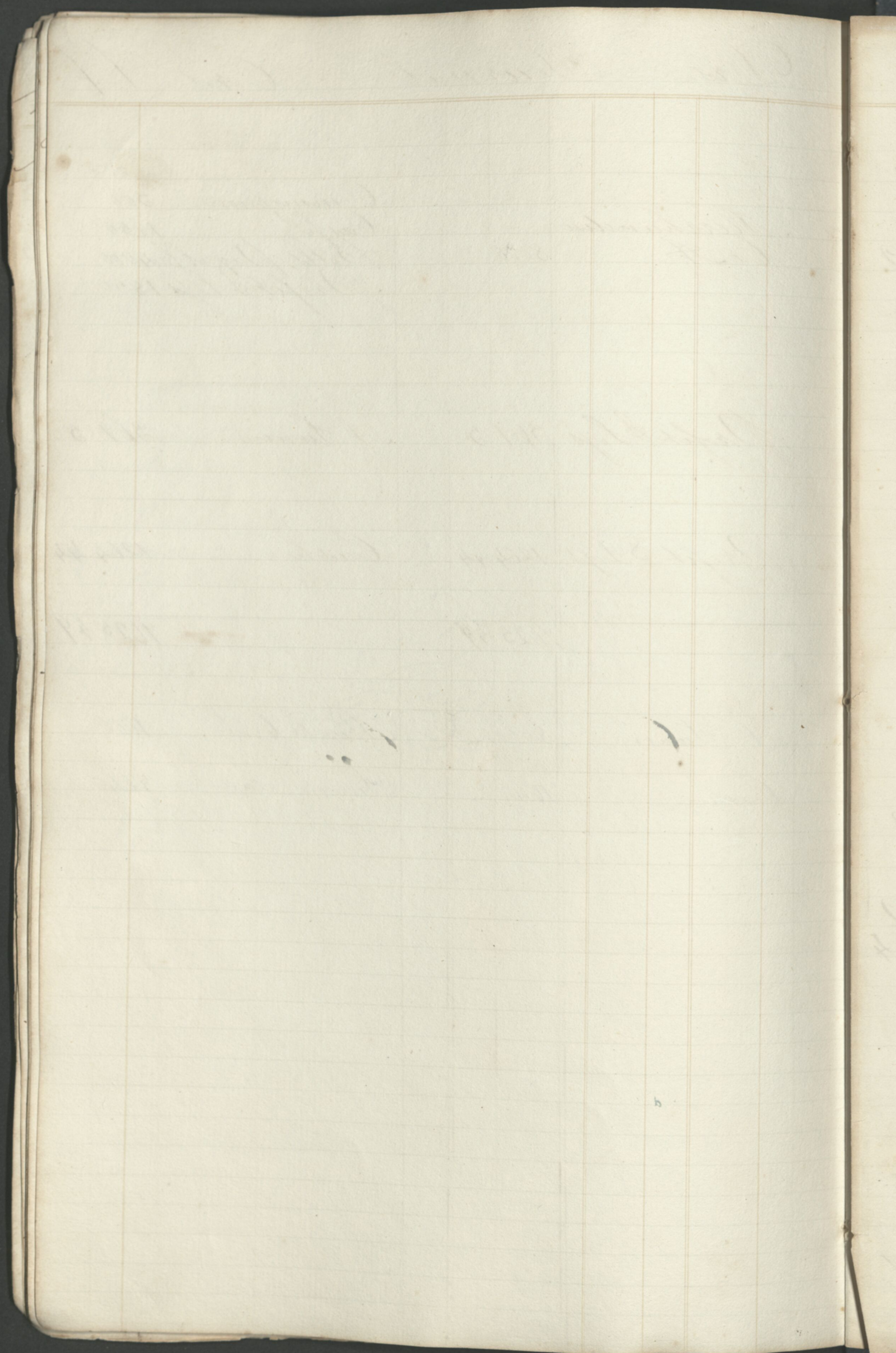
9625 49

N Swain 8000 "

Merch Co. A 1000

Cash 1440 "

Swain's sales 8640



D^r J. Folger

Leger
A

Double. Entry

or order

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Shipment to Dublin 3
Swain Nathan 42
Shipment to London 4
Do Co. B 10
Swains sales 8
Shipment to Ca } 10
diz Co. A }
Shipment from }
London to Cadiz } 11
Co. B }
Shipment to Balt } 11
more Co. A }
Shipment from Liver }
pool to Dublin Co } 11
B }

Index

J	W Wilkinson John 4 Wilson John 4
U U.S. Bank Stock 8	D
V	Y

Drs Stock Crs

1837	Jan 4	To Sundries	1	7500	1837	Jan 4	By Sundries	1	5000
							Profit & Loss		2174110
		Balance		6424110					7174110
				7174110					5500
									6424110

Merchandise

1837	Jan 4	To Stock	1	11500	1837	Jan 6	By Cash	1	6500
	" 10	" Cash	1	150		" 8	" Bills Receivable	1	1000
	" 12	" Bills Payable	1	1500		" 14	" John Kingston	1	140
	Feb 10	" Bills Receivable	3	1000		" 20	"	1	250
	" 11	" Sundries	3	5880		" 25	"	2	200
	March 1	" Swains Sales	6	4000		" 25	" Ship Ocean	2	8500
	April 30	" Bills Payable	11	173 45		Feb 3	" Ship to Dublin	3	850
	May 6	" Sundries	11	6998		" 6	" Bills Payable	3	690
	June 8	" Sundries	14	2000		" 8	" N Swain	3	1670 22
	" 29	" Merch Co. A	16	3150		March 3	" Sundries	6	1650
				34851 45		April 1	"	8	2280
		Profit & Loss		5869 77		" 6	"	9	1500
						May 7	"	12	2000
						" 12	"	12	2120
						June 6	By N Swain	14	6000
									34851 45
									29350 22
									55011 23
									29350 22

Balance due 1837
40725 22

4021 22
34851 45
5869 77

Drs

Cash & Crs 2

Jan	4	To Stock	1	20000	
"	6	" Merchan	1	500	
"	16	" S Kingston	1	140	
"	24	" Bills Rec	2	593 70	
"	26	" S Kingston	2	100	
Feb	6	" Sundries	3	500	
"	12	" Ship Ocean	3	2000	
"	19	" Swains sales	4	900	
"	26	"	5	4939 59	
"	27	" Sundries	5	2526 58	
March	2	" U. S. B. Stock	6	20900	
"	3	" Sundries	6	2650	
"	19	" N Swain	7	4355 56	
"	26	" Sundries	7	6418 33	
April	16	"	9	860	
"	18	" Profit & Loss	10	230	
"	"	" Mercho Co. B.	10	2500	
May	1	" Sundries	11	2355 55	
"	4	" Bills Paya	11	989 50	
"	10	" Sundries	12	508 92	
"	20	"	13	585 32	
"	31	" Profit & Loss	13	1650	
June	8	" Sundries	14	993	
"	20	" N Swain	5	6248 35	
March	6	To Sundries	17	1640	
				84984 40	
				56640 90	
				28344 00	

Jan	10	By Merchand	1	150	
"	27	" Shipms to Liver	2	140	
"	25	" Ship Ocean	2	1500	
"	28	" Bills Payable	2	2000	
"	31	" Bills Receivable	2	1000	
Feb	1	" Denton & Smith	2	200	
"	3	" Ship to Dublin	3	150	
"	6	" Bills Payable	3	807 70	
"	8	" N Swain	3	552	
"	11	" Merchandise	3	324 45	
"	15	" Ship Ocean	4	750	
"	"	" U. S. B. Stock	4	5050	
"	16	" Ship to London	4	120	
"	18	" Swains sales	4	220	
"	25	"	5	100	
"	"	" Bills Payab	5	300	
March	10	"	6	3500	
"	24	" Mercho Co. A	7	4000	
"	28	" Profit & Loss	7	6 30	
April	1	" By Sundries	8	220	
"	6	"	9	140	
"	7	" Mercho Co. B.	9	200	
May	3	" Ship Ocean	11	41 25	
"	6	" Merchandise	11	110	
"	8	" Sundries	12	8280 37	
"	11	" Bills Receiv	12	1000	
"	12	" Sundries	12	6040	
"	14	" Bills Payable	12	556 11	
"	16	" N Swain	13	11728 88	
"	21	" Bills Paya	13	2000	
"	25	" Profit & Loss	13	90	
June	4	" Shipms to Bal	13	120	
"	6	" N Swain	14	200	
"	12	" Sundries	14	601 20	
"	14	" Bills Payab	15	475	
"	26	" Profit & Loss	16	5	
"	30	" Mercho Co. A	17	1850	
"	30	" Profit & Loss	17	1264 64	
May	31	" N Swain	13	847 50	
				56640 40	
				28344	
Balanced					

3 Dros

Ship Ocean

Cr

Jan 25	To Sundries	2	1000	Feb 12	By Cash	3	2000
Feb 15	" Cash	4	750	April 6	" Sundries	9	400
May 3	" Cash	11	41.25				
			10791.25				
	Profit & Loss		1608.75		By Balance		10000
			12300				12400

Shipments to Liverpool (Minerva)

Jan 27	To Sundries	2	2140	April 18	By W. Wilkinson	10	2044.44
	" Profit & Loss		95.56				

Shipments to Dublin (Venus)

Feb 3	To Sundries	3	3500	May 6	By Merchants	11	5740
			5740		" Profit & Loss		2240
			3500				
			2240				

Dr

Commission Crd

1857

Profit & Loss

3554 14

March 14	By Merch Co A	75	..
" "	" Swain's sale	7	1442 ..
April 1	" Sundries	8	319 78
" 20	" Merch Co B	10	655 ..
May 16	" Swain	15	29 32
" 31	"		2 12
June 6	"	14	326 92
" 28	" Sundries	16	356 ..
" 30	" Merch Co A	17	360 ..
			3554 14

John Import.

Aug 14	To Stock	1	1000 ..	Feb 6	By Sundries	3	1000 ..
April 10	" Advent Co. C.	9	5000 ..	April 4	" Advent Co. C.	8	4000 ..
May 7	" Merchants	12	1000 ..	" 20	" Merch Co B	10	1 ..
			7000	May 10	" Sundries	12	1993 ..
							7000

John Wilson, Dublin

June 12	By Leonard Hill	4	4192 ..
To Balance			4782

Shipment to London, (Criterion)

Feb 16	To Sundries	4	11845 ..	By Balance	11,845
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William James

May 20	To Sundries	13	1500 ..	Feb 28	By Sundries	6	1500 ..
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John Wilkinson (Liverpool)

By Balance

April 18	Shipment to Liverpool	10	2044 44	May 26	By Sundries	13	2044 44
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Dr Profit & Loss Cr

Jan 24	To Bills Receiv	2	6	30	Feb 6	By Sundries	3	8	92	Jan
" 26	To S Kingston	2	100	"	" 6	" Bills Payable	2	30	"	
Feb 26	" Bills Receiv	5	125	"	" 27	" Sundries	5	43	47	
" 26	" Swains Sales	5	60	41	Mar 14	" Merch Co A	7	337	50	
Mar 19	" S Swain	7	88	88	" 23	" Swains Sales	7	38	"	
" 23	To Cash	7	6	30	" 26	" By Cash	7	12	36	Feb
May 4	" Bills Payable	11	10	50	Apr 16	" Sundries	9	22	22	
" 8	" Cash	12	30	37	" 18	" By Cash	13	230	"	
" 12	" Sundries	12	160	"	" 20	" Merch Co B	10	817	06	
" 25	" Cash	13	90	"	" 28	" S Swain	16	150	"	Apr
June 12	"	14	15	20	May 1	" Cash	11	33	33	May
" 26	Shipment from	16	3100	"	" 11	" Bills Rec	12	200	"	
	Liverpool to Dub				" 20	" Sundries	13	40	88	Jun
" 26	Cash	16	5	"	" 31	" Cash	13	16	50	
" 28	" Sundries	16	618	"	June 12	" Leonard Hill	14	205	9	
" 30	" S Swain	17	30	15	" 30	" Merch Co A	17	1850	"	
" 31	" Cash	17	1264	64				7495	24	
			6027	65				5867	77	

To Shipt to Liverpool 9556
 22414.31
 612321
 21791.10
 Stock 21791.10

" Shipt to Dublin 2240
 " Comission 3554
 " U of Bank Stock 2850
 " Farm in Kings Co 1000
 " Shipt to London 1554
 " Advent Co B 1000
 " Shipt to Cadiz 308 60
 " Do from London to Cadiz 433 94
 27714.31

John Kingston

1837	Jan 14	To Merchandise	1	140	1837	Jan 16	By Cash	1	140	
" 20	"	"	1	250	" 22	" Bills Receiv	1	250		
" 25	"	"	2	200	" 26	" Sundries	2	200		
				590				590		

Dr Bills Receivable Cr 7

1837				
Jan 4	To Stock	1	5000	n
" 8	" Mercha	1	1000	n
" 18	" Bills Pay	1	600	n
" 22	" S. Kingston	1	250	n
" 31	To Cash	2	1000	n
Feb 2	" Sundries	3	508	92
" 20	" Swains sales	4	500	n
" 26	" Bills Recd	5	125	n
" 27	" Sundries	5	2405	77
April 16	"	9	2222	22
May 10	"	12	1993	n
" 11	"	12	1200	n
" 11	"	12	8000	n
June 26	"	15	4220	n
			33024	91

33024.91
27439.91
5584.5

1837				
Jan 24	By Sundries	2	600	n
" 27	" Shipt to Liverp	2	2000	n
Feb 10	" Merchandise	3	1000	n
" 16	" Shipt to Lond	4	3000	n
" 26	By Sundries	5	250	n
Mar 26	By Cash	7	2405	77
April 2	" S. Swain	8	500	n
" 28	"	10	1000	n
May 1	By Cash	11	2222	22
" 10	" Sundries	12	508	92
" 12	" S. Swain	12	8000	n
June 8	" Sundries	14	1995	77
			27439	91
	By Balance		5584.5	

Bills Payable

Jan 25	To Cash	2	2000	n
Feb 4	" Sundries	3	1500	n
" 25	" Cash	5	300	n
March 3	" Sundries	6	1000	n
" 10	"	6	4500	n
May 8	To Cash	12	8250	n
" 14	"	12	556	71
" 21	"	13	2000	n
June 12	"	14	600	n
" 14	"	15	475	n
" 20	" S. Swain	15	261	65
			21442	76
	By Balance		11627	70

Jan 4	By Stock	1	3000	n
" 12	" Merchandise	1	1500	n
" 18	" Bills Recd	600	n	
Feb 1	" Denton & Smith	2	300	n
" 11	" Merchandise	3	1111	11
" 16	" Shipt to Lond	4	8725	n
" 18	" Swains sales	4	4000	n
" 25	" S. Swain	5	4500	n
Apr 1	" Sundries	8	291	25
" 7	" Merch Co	9	2460	n
" 30	" Merchandise	11	113	45
May 4	" Sundries	11	1000	n
" 6	" Merchandise	11	1148	n
June 6	" S. Swain	14	261	65
" 30	" Merch Co	17	4000	n
			33070	46
			21442	76
			11627	70

S Dr Surplus Sales Cr

1837				1837			
Feb 18	To Sundries	4	4220	Feb 19	By Cash	4	900
" 25	" Cash	5	110	" 20	" Bills Recd	4	500
Mar 23	" Sundries	7	24520	" 26	" Sundries	5	5000
			<u>28840</u>	Mar 1	" Merchandise	6	4000
				" 3	" Sundries	6	3500
				" 18	"	7	6300
				" 6	By Sundries	17	8640
							<u>28840</u>

William Benson, Baltimore

June 27	To Shipment to Baltimore Co. A.	16	14240	By Balance	14240
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United States Bank Stock

Feb 15	To Sundries	4	18050	Mar 2	By Cash	6	20900
	Profit & Loss		2850				<u>20900</u>
							<u>18050</u>
							<u>02850</u>

Farm in Kings County

May 4	To Stock	1	1200	Feb 15	By United States Bank Stock	4	13000
	Profit & Loss		1000				<u>1000</u>

Dr Merchandise Co. A.C. 9

Feb 28	To Wm James	6	750	March 3	By Sundries	1	1000
March 9	" S. Milner	6	375	" 6	"	17	1000
" 14	" Sundries	7	1875	" 10	" Bills Payable	6	1000
" 18	" Swain's sales	7	3150	April 1	" Sundries	8	12000
" 24	" Cash	7	4000	June 29	" Merchandise	16	3150
April 18	" Merch. Co. B	10	7500	" 4	" Shipt to		
June 30	" Sundries	17	8000	Baltimore	13	7500	
			25750				25750

Calvin Little

March 3	To Sundries	6	2500	Feb 3	By Shipment		
					to Dublin	3	2500

Denton Smith

Feb 1	To Sundries	2	500	Aug 4	By Stock	1	500
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10 Dr James Jones Cadiz Cr

Apr 1 To Sundries	8	5053 68	Apr 20 By Merch Co B	11	3246 66
June 12 " Swain	15	3100 ..			
		8153 68	By Balance		4907 2

8153 68
3246 66
4907 02

Ship to London Co B

Apr 1 To Sundries	8	5053 67	June 26 By " Swain	4	16 6608 14
		6608 14			
		5053 67			
		1554 47	Profit & Loss		1554 47

Adventure Co. C

Apr 2 To S Import	8	14 000 ..	Apr 10 By S Import	9	5000
May 7 " Merchandise	12	1000 ..	June 8 " Sundries	14	1000
		5000			6000
		Profit & Loss			1000

Shipments to Cadiz Co A

Apr 6 To Sundries	9	1801 40	June 26 By Bill Rice	15	2100 ..
		308 60			
		Profit & Loss			2100
					1801 40
					308 60

Dr Merchandise Co. B. Cr 11

24666	Apr 7	To Sundries	9	5089 62	Apr 16	By Sundries	9	3060 ..
9072	" 20	"	10	7970 38	" 18	"	10	10000 ..
				13060 00				13060

Shipment from London to Cadiz Co. B.

Apr 4	To N. Swan	8	1866 66	June 26	By Sundries	4	3060 ..
							9300
	Profit & Loss	433	34				152300
							156666
							6433134

Shipment to Baltimore Co. T.

June 4	To Sundries	13	7620 ..	June 27	By Wm. Benson	16	4240 ..
" 28	To	16	6620 ..				
			14240				

Shipment from Liverpool to Dublin Co. B.

June 12	To N. Swan	15	3100 ..	June 26	By Profit & Loss	16	3100
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De

1837							
Feb	8	To Sundries	3	22222	Aug	4	By Stock
"	25	Bills Payable	5	4500	Feb	11	" Merchandise
Mar	6	" Sundries	17	8000	"	27	" Sundries
Apr	1	" " " " " "	8	505368	Mar	19	" " " " " "
"	2	" Bills Received	8	500	"	23	" Swainsdale
"	28	" Sundries	10	1150	Apr	2	" Shift from Lon
May	14	" Bills Receiv	12	8000			don to each of Co B
"	16	" Sundries	13	1175820	"	7	" Merch Co B
"	31	" " " " " "	13	84962	"	20	" " " " " "
June	6	" " " " " "	14	678857	June	12	" Sundries
"	12	" N Swain	15	3100	"	20	" " " " " "
"	26	" Sundries	15	2300	"	30	" Profit & Loss
"	26	" Shift to London Co B	16	660814			
				6853195			
				6083043			
				770132			
		To Balance		770132			

Leonard Hall (Boston)

June 12	To Sundries	14	6241 ²²		
				By Balance	6241

Thomas Milner

Aug 4	To Stock	1	2000	Mar 9	By Merchants	6	375	
Feb 28	" Wm James	6	750	" 14	"	7	1462	50
Mar 18	" Swains sales	7	310	Apr 6	" Sundries	9	1562	50
Apr 6	" Sundries	9	1801	June 26	"	15	2110	
			40	" 28	"	16	6882	
			7701				12392	50
	To Balance		4690				12392	50
			90				4690	90

for

Owners of Ship United States Bot David

00
44 44
88 88
44 44
40 22
66 66
29 62
46 66
10 22
10
11 05
31 35

$$\begin{array}{r} 46 \\ 34 \\ \hline 184 \\ 138 \\ \hline 1564 \\ 48 \\ \hline 1612 \\ 58 \\ \hline 12896 \\ 8060 \\ \hline 294493494318 \\ 88256 \\ \hline 52600 \\ 29462 \\ \hline 231880 \\ 235296 \end{array}$$

$$\begin{array}{r} 12 \\ 12 \\ \hline 3144 \\ 48 \end{array}$$

1847
 Apr 25th Bot two pigs weighing
 one 37 lbs the other 59 - for
~~48~~ 48 bushels canal at 48
 42 bush .. corn .. 100
 May 15th 2 00 50
 " 25 5 110
 June 5 4 .. Canal 40
 July 17 1 .. Corn 100
 " 22 3 .. " 75
 Aug 13 12 bushels corn .. 75
 " " 8 1/2 .. Canal .. 48
 Sept died one pig thought best
 not to balance acct

6	90
4	80
1	50
2	
5	50
1	60
1	00
2	25
9	00
4	08

4.10
 7.10
 11.18

104.45
 107.00
 6.25
 113.70

1848
 May 18 Bought a pig weighing 86^{lbs} at 42
 " 3 bushels corn at 60 cts
 June 3 1/2 00 55
 2 1/2 55
 Aug 1 9 45
 3 00 25
 Nov 11 6 00 48
 " 14 3 1/2 00 70

6	45
1	80
2	10
1	88
4	95
2	25
4	68
2	45
1	25

396
 75
 1980
 2772
 29700

38) 2726(7
 2712

27 26

Oct two pigs at 125^{cts} per pig
 4 bushels canal 40^{cts}
 1 1/2 bus oats 40
 1 1/2 corn 80
 5 canal 40
 6 corn 70
 35 1/2 lbs canal at 14 cts per lb
 3 bushels corn 70
 Hor butcher 75^{cts}
 on hand 4 bushels canal at 40

28	50
1	60
	60
1	20
2	00
4	80
4	45
2	10

18 65
 75
 19 40
 1 60
 21 80

250) 1838(7
 1750

Stock on Co

Dr

From July 16th 1847

To	1 bushel canal	42
"	2 1 ¹ / ₂ corn at 75 ⁰⁵	1 50
"	1 ¹ / ₂ " canal 45	72
"	5 " corn " 25	2 25
"	8 " canal " 24	1 92
"	3 ¹ / ₂ " corn " 75	2 25
"	3 ¹ / ₂ " corn " 80	2 80
"	2 lbs bread " 75	1 50
		13 18

above settled Jan 9th 48

1848

Feb 20	To 2 bushels canal at 50 ⁰⁰	2 00
March	" 2 ¹ / ₂ bushels corn " 60	1 50
Apr	" 2 " " 62	1 24
	expense of dressing & ploughing yarder	1 25
	seeds	33
	1 bushel corn	60
May 2 nd	1 00 00	1 50
July 5 th	2 ¹ / ₂ " " 60 ⁰⁰ per bushel	1 50
settled July 17 th 48		8 8 42

August	3 bushels corn 55	1 65
Sept	1 ¹ / ₂ bush corn 80	1 20
" 15	1 ¹ / ₂ " oats 40	60
		1 25
Jan 7	1 ¹ / ₂ corn 70	38
Nov 1 st	1 bush " 38	5 48

settled Jan 17 - 1849

Feb 1 st	To 3 bushels corn at 70	2 10
" 20	To Cash paid for 7 hens	2 10
" "	" " " 5 "	90
March 23	6 bushels corn at 68 ⁰⁵	1 56
April 2 nd	To ploughing gelder 75 ⁰⁰ seeds for 10 ⁰⁰	1 65
" 31	" 2 bushels corn at 56	1 12
Apr 29	1 bushel corn 65	65
May 15	2 bushels corn at 65 ⁰⁰ seeds 12 ⁰⁰	1 42
June 4 th	1/2 00 00 00 3 ¹ / ₂ D. at 40 - 35	67
June	15 ¹ / ₂ ten bushels corn at 62 ⁰⁰ ct	6 20
settled 17 th July 1849		18 17

Stock in Co Poultry Dr

1849
Sept To 3 bushels Corn @ 65 1 55
Oct " 5 " " " 6.5 3 40
Dec 15* " 6 " " " 4 08
Settled Jan 17th 1850 2/9 43
4 71

March To 5 bushels corn at 60^{cts} 3 00
April " Cash for ploughing 1 00
" " " manure & seeds 1 77
" 3 bushels corn at 60 1 80
" 3 " " " 60 1 80
" 3 " " " 60 1 80
July " 3 " " " 60 1 80
Settled July 17th 1850 2/1297
5.48

Sept 7 bushels corn at 60 4 20
Dec 3 " " 71 2 15
Jan 3 " " 75 2 25
58 5-8

Settled Jan 17th 1851

March To one bushel Corn at 75 75
" 3 " " " 75 2 25
May " 3 " " " 75 2 25
25 + 25
2 62 1/2

3

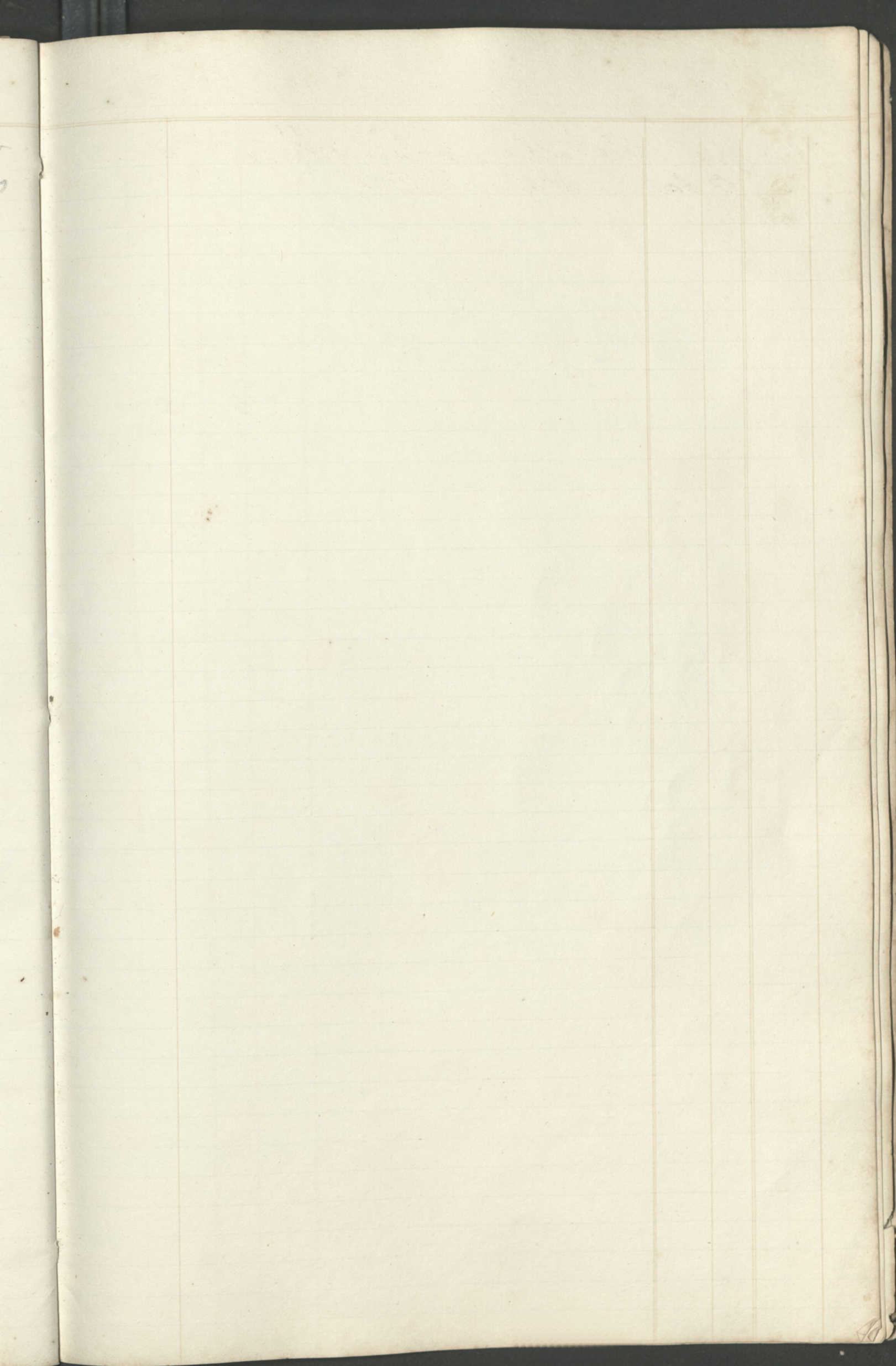
7
8

5-5

2/2
5

1850 April 5th bot a pig weighing 95 lbs for
5 baskets Corn at 60cts

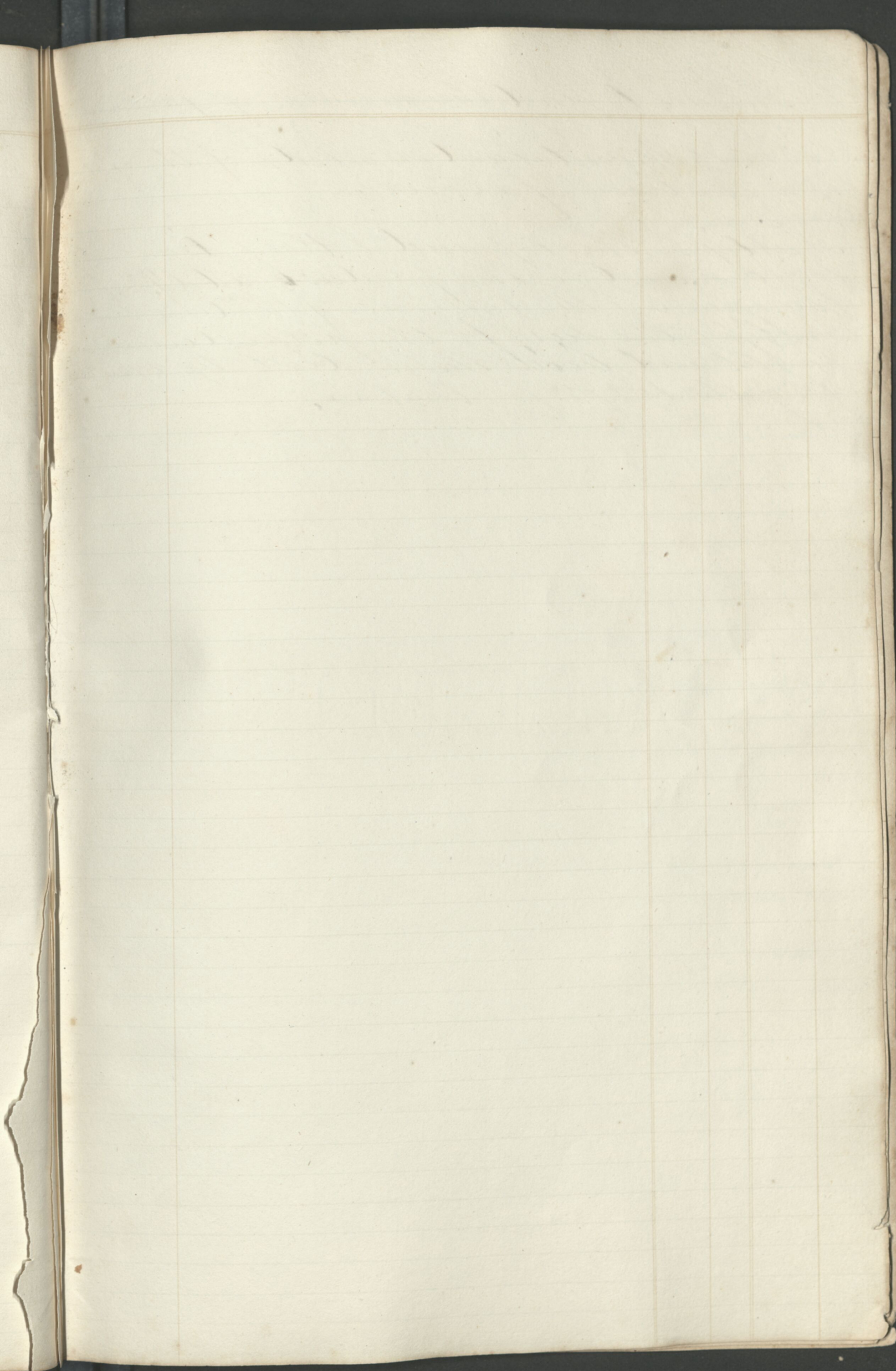
6	50
1	80



$$\begin{array}{r} 18 \\ 4 \\ \hline 72 \\ \$72 \end{array}$$

$$\begin{array}{r} 22 \\ 2 \\ \hline 44 \\ \$44 \end{array}$$

$$\begin{array}{r} 10 \\ 2 \\ \hline 20 \end{array}$$



A Rule to find the number of gallons
or bushels contained in a body of the form
of a frustum of a cone.

Multiply the top and bottom diameter
together, and to the product add $\frac{1}{3}$ of
the square of the difference of the ^{same} diameters
multiply the sum by the perpendicular
height and divide the product by 294.12
for gallons by 2738 for bushels.

Mercantile forms

No 1 ~~\$1850~~ Negotiable Note.

Boston May 5 1829

On demand I promise to pay John Wilson or order seventy eight dollars fifty cents with interest for value received

Bangsup Downfull

No 2 Note payable to bearer

~~\$40~~
\$40

Nantucket May 1, 1839

Six months from date I promise to pay James Robb or bearer 40 dollars for value received.

Samuell Shidwell

No 3 Note by two persons

~~\$1000~~
\$1000

New Bedford April 1. 1838

For value received we jointly and severally promise to pay Thomas B Child or order on demand one thousand dollars with interest

Horace Wolcott
James Hart

No 4

Note at Bank

~~\$150~~
\$150

Boston May 2 1839

Ninety five days from date I promise to pay Wm Upham or order at the Citizens Bank one hundred and fifty dollars for value received.

Sam Jones

A Receipt for money on account

Received of James Wardell three dollars on acct

Boston June 21. 1816.

Samuel Brand

A General Receipt

Received from A B five dollars in full of all accts

Boston May 1. 1827.

Horace Kitter

Receipt for money paid on a note

Received from David Day nine dollars on his note of twenty dollars, and dated Nantucket March 1. 1837

Boston May 2. 1838

A Jones

An order for money

Mr. James Robb

pay ~~the~~ James Cooks

Remarks relating to Notes of Hand

1st A Negotiable note is one which is made payable to A. B. or order. It is otherwise when these words are omitted.

2 By endorsing a note is understood, that the person to whom it is payable writes his name on the back of it for additional security and any other person may ^{afterwards} endorse it.

3 If the note be made payable to A. B. or order then A. B. can sell it to whom he pleases provided he endorses it and whoever buys said note may lawfully demand payment of the signer of the note, and if the signer through inability or otherwise refuses to pay said note the purchaser may demand payment of the endorser.

4 If the note be made payable to A. B. or bearer then the signer only is answerable for it to any one who may purchase it.

5 Unless a note be written payable for some specific future time, it should be written on demand, but should the word on demand be omitted, the note is considered recoverable by law.

6 When a note payable at a future day, becomes due, it is considered on interest from that day till paid though no mention be made of interest.

7 No mention need be made of the rate of interest in a note: that particular is settled by law and will be collected according to the laws of the state where the note is dated, in some states it is 6 and in others 7 percent.

8 If two persons jointly and severally sign a note, it may be collected by law of either.

9 A note is not valid unless the words for value received be expressed.

10 When a note is given payable in any article of merchandise, or property other than money, deliverable on a specified time, such articles should be tendered in payment at said time; otherwise the holder of the note may demand the value in money.

David Folger

Chambers

Massachusetts

1811

